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To make further Regulations for the better Collection and Security of His MAJESTY's Revenue of Customs and Excise in *Ireland*, and for preventing Frauds therein.

Note.—*The Figures in the Margin denote the Number of the Folios in the written Copy.*

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1 WHEREAS it is expedient to make further Regulations for the better Collection and Security of His Majesty's Revenue of Customs and Excise in *Ireland*, and for preventing Frauds therein; Preamble.

Be it therefore Enacted by the KING's Most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the . . . . Day of in lieu and instead of the Charges now required by Law to be made in the Cases hereinafter mentioned, any of the Officers of Excise taking or keeping an Account of Wash, Pot Ale, and Low Wines of any Distiller, shall, upon any Decrease of Wash made from Corn, charge such Distiller with so much Singlings or Low Wines, being 2 the first Extraction of Wash made from Corn, as One Part of the said Wash so decreased shall amount unto; and also with so much Doublings or Spirits of the Second Extraction, as Two Parts of the said Singlings or Low Wines so charged as aforesaid shall amount unto, and shall charge such Distiller with Duty for Mode of charging of Distillers.

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ſuch Quantity of Spirits accordingly; and that when any Still ſhall be charged with Pot Ale or Waſh made from Corn, ſuch Officer ſhall in like Manner charge the Diſtiller with ſo much Singlings or Low Wines, as One Part of the Quantity which ſuch Still ſhall be capable of containing ſhall amount unto; and alſo with ſo much Doublings or Spirits of the Second Extraction, as Two Parts of the ſaid Singlings or Low Wines ſo charged as aforeſaid ſhall amount unto; and ſhall charge ſuch Diſtiller with the Duty for ſuch Quantity of Spirits accordingly, deducting in the ſaid laſt-mentioned Caſe One Part of the Quantity which ſuch Still ſhall be capable of containing, for Liberty for ſuch Still to work; and the Officers of Excife making Returns of the Quantities of Spirits diſtilled by any Diſtiller, and of the Duties thereon, ſhall make ſuch Returns accordingly, and the Diſtiller ſhall pay the Duties ſo charged and returned, in like Manner as is required by Law with reſpect to the Charges, Returns, and Payment of Duties under any Act or Acts in force before the paſſing of this Act. 3

Proportion of Diameter of Stills to its Altitude.

And be it further Enacted, That from and after the ſaid Day of no Brazier or other Perſon dealing in Braſs, Copper, Tin, or other manufactured Metal, ſhall make or have in his Poſſeſſion, nor ſhall any Diſtiller or Diſtillers have, keep, or make uſe of any Still, the Diameter of which ſhall exceed the Altitude thereof, in a greater Proportion than of ſuch Diameter to Inch of ſuch Altitude, ſuch Diameter to be taken in the wideſt Part thereof, and ſuch Altitude to be taken in a perpendicular Line from the Centre of the Mouth of the Body of the Still, to the Centre of the Bottom thereof; and if any Brazier or other Perſon dealing in Braſs, Copper, Tin, or other manufactured Metal, ſhall, from and after the ſaid Day of make or have in his Poſſeſſion, and if any Diſtiller, after the ſaid Day of ſhall have, keep, or make uſe of any Still, the Dimenſions of the reſpective Diameters whereof ſhall exceed the reſpective Proportions hereinbefore mentioned, every ſuch Still ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Excife; 4 and the Perſon or Perſons making, keeping, or uſing the ſame, or having the ſame in his, her, or their Poſſeſſion, ſhall forfeit and pay the Sum of

Mode of ſetting Stills.

And be it further Enacted, That no Diſtiller ſhall ſet any Still to work, or cauſe the ſame to be ſet in any Manner, ſo that the ſame ſhall preſent to the Fire more than the Bottom thereof; and

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and every Still which ſhall be found at Work, and ſhall be ſet and affixed contrary to this Act, ſhall be forfeited and may be ſeized.

Charges on Stills.

And be it further Enacted, That from and after the ſaid Day of all and every Diſtiller and Diſtillers of Spirits in *Ireland*, ſhall be charged with and ſhall pay Exciſe, in reſpect of each and every Still belonging to ſuch Diſtiller or Diſtillers, for the reſpective Number of Charges of Low Wines hereinafter reſpectively mentioned, for Twenty-five working Days next after the Day on which each and every ſuch Still reſpectively ſhall from Time to Time be unlocked or ſet to work purſuant to Law; (that is to ſay) For each and every Still of Gallons Content or upwards, for Charges of Low Wines for working Days; for each and every Still under 5 Gallons Content, and not leſs than Gallons Content, for Charges of Low Wines for working Days; for each and every Still under Gallons Content, and not leſs than Gallons Content, for Charges of Low Wines for working Days; for each and every Still under Gallons Content, and not leſs than Gallons Content, for Charges of Low Wines for working Days; for each and every Still under Gallons Content, and not leſs than Gallons Content, for Charges of Low Wines for working Days; for each and every Still under Gallons Content, and not leſs than Gallons Content, for Charges of Low Wines for working Days; and ſhall alſo be charged with and pay Exciſe for as much more Pot Ale, Waſh, Low Wines, Singlings, or Spirits, after the Rate required by Law, as he or ſhe ſhall diſtil within ſuch working Days and every ſubſequent Day, over and above the reſpective Quantities aforeſaid.

If the Diameter of Bottom of Still exceeds the Top.

Provided always, and be it Enacted, That when the Diameter of the Bottom of any Still ſhall exceed Parts of the greateſt 6 Diameter of any other Part of the Body thereof, all and every Diſtiller and Diſtillers uſing the ſame, ſhall be charged with additional working in each Days, for each Inch in which the Diameter of the Bottom thereof ſhall ſo exceed ſuch Parts of ſuch greateſt Diameter, if the Commiſſioners of His Majeſty's

Revenue

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Revenue ſhall previouſly give Notice in Writing to ſuch Diſtiller of their Intention ſo to charge him. . . .

Diſtillers ſhall keep no more Worms than Stills.

And be it further Enacted, That no Diſtiller ſhall keep or have in his Poſſeſſion any greater Number of Worms of Stills than the Number of Stills which he or ſhe have been licenſed to keep, nor ſhall uſe in diſtilling of Spirits any greater Number of Worms than One Worm with any One Still; and if any greater Number of Worms of Stills ſhall be found in the Diſtillery of, or in any other Place belonging to or occupied by any Diſtiller, than the Number of Stills which ſuch Diſtiller ſhall be licenſed to keep, every ſuch Worm of a Still ſo found, and alſo every Still with which more than One Worm ſhall be uſed, or to which there ſhall be more than One Arm, ſhall be forfeited and ſeized; and the Diſtiller in whoſe Poſſeſſion any ſuch Worm or Worms or Still ſhall be found, ſhall forfeit and pay the Sum of

Hours for Delivery of Spirits.

And be it further Enacted, That no Diſtiller ſhall deliver or 7
carry out any Spirits to any Perſon or Perſons, without Notice firſt given to the Officer of Exciſe for the Place or Diviſion where ſuch Diſtiller ſhall live, to the Intent that ſuch Officer may be preſent to ſee and gauge ſuch Spirits, unleſs from the Day of to the Day of in each Year, between the Hours of in the Morning and in the Evening, and from the Day of to the Day of in each Year, between the Hours of in the Morning and in the Evening, upon Pain that every Diſtiller doing contrary hereunto, ſhall forfeit and pay for every Offence the Sum of and all ſuch Spirits ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of the Exciſe.

Diſtillers ſhall not be Factors.

And be it further Enacted, That no Diſtillers ſhall be licenſed to ſell or deal in Home-made Spirits or Foreign Spirits on Commiſſion or otherwiſe; and that no Diſtiller ſhall deal in or ſell any Spirits by Commiſſion or otherwiſe, except ſuch Spirits as ſhall have been diſtilled in ſome Diſtillery of his own, duly entered; and if any ſuch 8
Diſtiller ſhall ſell or deal in any Home-made or Foreign Spirits, by Commiſſion or otherwiſe, contrary to this Act, ſuch Diſtiller ſhall for every ſuch Offence forfeit and pay the Sum of

Proviſions of Act 40 Geo. III. extended to this Act.

And be it further Enacted, That all and every the Powers, Proviſions, Rules, Regulations, Penalties, Forfeitures, Matters, and Things contained in an Act of Parliament of *Ireland*, made in the Fortieth

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Fortieth Year of His preſent Majeſty's Reign, intituled, "An Act "for regulating the Trade of a Diſtiller, and for ſecuring the Duties "payable on Home-made Spirits," or in any Act or Acts for continuing or amending the ſame, or in any other Act or Acts for collecting, regulating, or ſecuring His Majeſty's Revenue of Exciſe in *Ireland*, and in force at the Time of the paſſing of this Act, except in ſo far only as the ſame are varied or altered by the Proviſions of this Act, ſhall be applied in the Execution of this Act, as fully and effectually, to all Intents and Purpoſes whatſoever, as if the ſame were repeated and re-enacted in this Act.

Sale of periſhable Goods ſeized.

And be it further Enacted, That all periſhable Goods which ſhall be ſeized by any of the Officers of His Majeſty's Revenue, or other
9 Perſon or Perſons, ſhall and may be ſold at any Time after the Seizure thereof, with the Conſent of the Owner or Proprietor thereof, by Order of the Chief Commiſſioners of Cuſtoms or Exciſe, or any One or more of them, or by Order of the Collector or other Chief Officer for the Time being of His Majeſty's Revenue for the Diſtrict in which ſuch Goods ſhall be ſeized (except the Collector of *Dublin* City Exciſe, and the Collectors of the Port of *Dublin* and County of *Dublin*) and the Produce ariſing by and from ſuch Sale ſhall be accounted for and paid to ſuch Perſon and Perſons reſpectively as ſhall be by Law entitled thereto, within after the Time limited by Law for appealing from any Judgment or Proceeding whereby ſuch Goods ſhall be condemned or acquitted, ſhall have elapſed, or in caſe of any Appeal within after the Determination of ſuch Appeal; and the Produce ariſing by and from ſuch Sale, after deducting the Duty due and payable to His Majeſty on ſuch Goods, being paid to the Perſon or Perſons entitled thereto, ſhall be in full Satisfaction of the Goods ſo ſeized.

Collectors may ſwear to their Accounts.

And, to obviate the Inconveniencies which may ariſe to the
10 Public by the Abſence of the Collectors of the Revenue in *Ireland* from their reſpective Diſtricts; BE it Enacted, That it ſhall and may be lawful for the ſeveral Collectors of His Majeſty's Revenue of Cuſtoms and Exciſe in *Ireland*, to make Oath of the Truth of their reſpective Accounts Yearly, before any Magiſtrate or Juſtice of the Peace, within the Cities or Counties where ſuch Collectors ſhall reſpectively reſide; any Law or Cuſtom to the contrary notwithſtanding.

Collectors of Exciſe may receive Licence Duties.

And whereas it has been deemed expedient to change the Mode of collecting the Revenue ariſing from Licences for the Sale of Spirituous Liquors, Wine, Beer, or Ale in *Ireland*, by impoſing a Stamp Duty on ſuch Licences; BE it therefore Enacted, That all

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Clauſes, Directions, and Proviſions contained in any Act or Acts in force in *Ireland* at the Time of the paſſing of this Act, whereby the Collectors of Exciſe in *Ireland* are empowered to receive the Duty on ſuch Licences, or to give any Receipt for the ſame, or to receive or retain any Fee, Payment, Allowance, or Sum or Sums of Money on account of ſuch Licence or of the Duty payable thereon, or as directs or requires any ſuch Receipt to be indorſed on any Certificate required by the ſaid recited Acts, or any of them, ſhall be and the ſame are hereby repealed, ſo far as the ſame relate to Licences for the Sale of Spirituous Liquors, Wine, Beer, or Ale, to be of force in *Ireland* after the Day of

Clerks of Peace ſhall provide Stamps for Licences.

And be it further Enacted, That the Stamps required for ſuch Licences, under an Act paſſed in this preſent Seſſion of Parliament, intituled, "An Act for granting to His Majeſty certain Stamp "Duties in *Ireland*," ſhall be from Time to Time found and provided by the Clerks of the Peace for the ſeveral Counties, Counties of Cities, and Counties of Towns in *Ireland*, or by the Perſons applying for ſuch Licences; and ſuch Clerks of the Peace ſhall be entitled to receive from the Perſon or Perſons applying for ſuch Licences, the Amount of ſuch Stamp Duty, in Addition to all ſuch other Sum or Sums of Money as they are entitled to receive under or by virtue of any Act or Acts in force in *Ireland*, relating to ſuch Licences, and that the Payment of the ſaid Stamp Duties by the Perſon or Perſons applying for ſuch Licences, ſhall be in lieu and full Satisfaction of all Duties payable by Law under any Act or Acts in force in *Ireland*, except the Duties payable to the Superintendant Magiſtrate of the City of *Dublin*.

Clerks of Peace iſſuing unſtamped Licences.

And be it further Enacted, That if any Clerk of the Peace ſhall grant or iſſue any Licence for the Sale of Spirituous Liquors, Wine, Beer, or Ale, by Retail, which ſhall be written or printed on unſtamped Parchment or Paper, or on Parchment or Paper not duly ſtamped, every ſuch Clerk of the Peace ſhall for every Offence forfeit and pay the Sum of to be recovered by any Perſon who will ſue for the ſame, by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record in *Dublin*; and if upon any ſuch Action or Information a Verdict ſhall be given and Judgment entered thereon againſt the Defendant, ſuch Clerk of the Peace ſhall forfeit his Office, and be for ever diſabled from being again appointed thereto.

Returns to be made of Licences iſſued.

And be it further Enacted, That the Clerks of the Peace of the ſeveral Counties, Counties of Cities, and Counties of Towns in *Ireland*, ſhall and they are hereby directed and required, within One Month

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Month after the Day of and ſo Annually within after the Day of in each and every
13 ſubſequent Year, to make out and tranſmit to the Commiſſioners of Exciſe in *Dublin*, a Liſt containing the Number of all ſuch Licences as ſhall have been granted by them reſpectively, previouſly to the ſaid Day of and previous to the Day of in each and every ſubſequent Year, which Liſt ſhall contain a true Account of the Number of all Licences ſo granted previous to ſuch Day of and alſo the Names of the Perſons to whom ſuch Licences were granted reſpectively, and the Place where the ſame are granted for, and the Names, Deſcriptions, and Places of Abode of the Sureties for each ſuch Perſon, and the Amount of the Stamp Duty paid thereon reſpectively; and if any ſuch Clerk of the Peace ſhall refuſe or neglect to make out and tranſmit ſuch Liſts, or ſhall make or tranſmit any falſe or untrue Liſt, he ſhall for every Offence forfeit and pay the Sum of to be recovered by any Perſon who ſhall ſue for the ſame, by Action of Debt, Bill, Plaint, or In-
14 formation, in any of His Majeſty's Courts of Record in *Dublin*.

Clerks of Peace not to demand additional Fees.

And be it further Enacted, That no Clerk of the Peace ſhall be entitled to, nor ſhall aſk, demand, or receive any Fee, Payment, or Gratuity whatever, for the providing of the ſaid Stamps, or for the making or tranſmitting of ſuch Liſts, or for the granting of ſuch Licences, other than ſuch Fees as he is entitled unto under any Act in force in *Ireland* before the paſſing of this Act; and if any ſuch Clerk of the Peace ſhall aſk, demand, or receive any other or further Fee, Payment, or Gratuity for the ſame, directly or indirectly, he ſhall for every Offence forfeit and pay the Sum of to be recovered by any Perſon who will ſue for the ſame, by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record in *Dublin*.

Compenſation to Collectors for Loſs of Fees.

And whereas in conſequence of the Alteration in the Mode of collecting the ſaid Duty on ſuch Licences, the Collectors of Exciſe in the ſeveral Diſtricts will loſe the Fees and Sums of Money
15 heretofore payable to them thereon; BE it therefore Enacted, That during ſuch Time as the ſeveral Perſons, now holding the Office of Collectors of the Exciſe in their reſpective Diſtricts in *Ireland*, ſhall continue to hold and enjoy the ſame, it ſhall and may be lawful for the Commiſſioners of Exciſe, or any or more of them, to pay to ſuch Collectors reſpectively, or by an Order under the Hands of ſuch Commiſſioners to allow ſuch Collectors to deduct and retain, out of any Money in their Hands, ſuch Sum and Sums of

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Money as ſhall appear to the ſaid Commiſſioners, in conſequence of the ſaid Returns to be made by the ſeveral Clerks of the Peace in Manner aforeſaid, to be equal to the Sum or Sums of Money which ſuch Collectors would reſpectively have been legally entitled to have received, on the granting of all ſuch Licences within their reſpective Diſtricts, in caſe the Duty on ſuch Licences had been continued to be paid to ſuch Collectors in Manner directed by any Act or Acts relative to ſuch Licences in force in *Ireland*, before the paſſing of this Act.

Stamp Duties to be paid by Parties requiring the ſame.

And whereas by the ſaid recited Act of this preſent Seſſion of Parliament, intituled, " An Act for granting to His Majeſty cer-
" tain Stamp Duties in *Ireland*," certain Stamp Duties are impoſed 16
on Permits relative to Exciſeable Goods, and the Certificates thereof required by Law; BE it therefore Enacted, That all ſuch Stamp Duties ſhall be paid by the Perſons requiring and taking ſuch Permits and Certificates reſpectively, at the Time of their taking or receiving ſuch Permits and Certificates; and that all Permits and Certificates not duly ſtamped ſhall be actually void, and ſhall not protect any Goods, Wares, or Merchandize mentioned therein; and that it ſhall and may be lawful for the Commiſſioners of His Majeſty's Revenue in *Ireland*, and they are hereby authorized and required to provide Permits and Certificates duly ſtamped, and to make ſuch Rules and Regulations for the Payment of the Stamp Duty thereon, by the Perſon or Perſons requiring and receiving the ſame, as to ſuch Commiſſioners ſhall from Time to Time ſeem expedient.

Importing Merchants ſhall not give Certificates for Removal of Wine.

And be it further Enacted, That from and after
it ſhall not be lawful for any Importing Merchant in
any Port in *Ireland*, to give any Certificate for any Foreign Wine, 17
which ſuch Importing Merchant ſhall ſell to Perſons reſiding within the ſame Port or Place where ſuch Merchants have imported ſuch Wine, nor ſhall any ſuch Certificate have any Force or Effect to protect ſuch Wine within ſuch Port or Place, or to prevent the Neceſſity of a Permit for the Removal of ſuch Wine within ſuch Port or Place, any Thing in an Act made in the Parliament of *Ireland*, in the Fortieth Year of His preſent Majeſty's Reign, intituled " An Act for granting to His Majeſty, His Heirs and Suc-
" ceſſors, ſeveral Duties therein mentioned, to be levied by the Com-
" miſſioners for managing the Stamp Duties," or any other Act or Acts in force in *Ireland*, to the contrary notwithſtanding.

Officers wounded to be rewarded.

And, for the Encouragement of Officers of the Revenue and others in the Performance of their Duty; BE it Enacted, That in all

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all Cafes when any Officer of the Revenue, or any Seaman employed in the Service of the Cuſtoms or Exciſe in *Ireland*, ſhall be killed, maimed, or wounded in the Execution of his Office or Duty, it ſhall and may be lawful for the Commiſſioners of His Majeſty's
18 Revenue in *Ireland*, or for the Commiſſioners of Cuſtoms or Exciſe reſpectively, as the Caſe may require, to make ſuch Proviſion for ſuch Revenue Officers, and for ſuch Seamen ſo maimed and wounded, or for the Widows and Families of ſuch as ſhall be killed, as they ſhall be authorized and empowered to do by Warrant from the Lord High Treaſurer, or from the Commiſſioners of His Majeſty's Treaſury of *Ireland* for the Time being.

Officers appointed ſhall be conſidered as the proper Officers.

And be it further Enacted, That whenever it ſhall happen that any Officer of the Cuſtoms or Exciſe in *Ireland*, ſhall be appointed or directed by the Commiſſioners of Cuſtoms or Exciſe to do, perform, or execute any Buſineſs or Duty in Matters relating to the Cuſtoms or Exciſe, the Officer ſo appointed or directed ſhall, to all Intents and Purpoſes, be held and conſidered to be the proper Officer for the Purpoſes for which he was ſo appointed or directed; and that in any Matter or Suit relating to the Duty performed by the Officer ſo appointed or directed, all Books and Papers of ſuch Officer ſo appointed or directed, ſhall, to all Intents
19 and Purpoſes, be deemed and taken to be, and ſhall be read and admitted in Evidence as the Books and Papers of the proper Officer.

Salt may be landed on Bond.

And whereas it is expedient to permit the Warehouſing of Salt in *Ireland* in Manner hereinafter mentioned; BE it therefore Enacted, That any Foreign Salt, or any Salt of the Produce or Manufacture of *Great Britain*, which ſhall be duly and fairly imported into *Ireland*, in any Quantity not leſs than
Buſhels, upon due Entry thereof, may forthwith, and before Payment of all or any Part of the Duty payable on the Importation thereof, by any Act or Acts in force in *Ireland*, be landed at ſuch Ports or Places in *Ireland*, as the Commiſſioners of Cuſtoms in *Ireland* may from Time to Time direct and allow, in the Preſence of the proper Officer of the Cuſtoms at ſuch Port, from on board the Ship or Veſſel in which the ſame ſhall be imported, and ſhall be weighed and carried and put into His Majeſty's Warehouſe, or into ſuch other Import Warehouſe, Storehouſe, or Cellar, as ſhall be for that Purpoſe provided, and ſhall be approved by the ſaid
20 Commiſſioners of Cuſtoms, or by the Collector and Port Surveyor at the Port, at the Expence of the reſpective Proprietors or Importers of ſuch Salt, and under ſuch Rules and Regulations as the

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ſaid Commiſſioners of Cuſtoms ſhall direct and appoint; and that the Proprietor or Proprietors, or Importer or Importers of ſuch Salt, ſhall give good and ſufficient Bond or Security, to be alſo approved of by the ſaid Commiſſioners of Cuſtoms, or by the Collector and Comptroller of the Port, in the Amount of the Duty payable by Law on the Importation of any ſuch Salt, conditioned for the Payment of all ſuch Duty as ſhall be payable on all ſuch Salt at the Time of taking the ſame out of Warehouſe, before ſuch Salt ſhall be taken out of Warehouſe, in caſe the ſame ſhall be ſo taken out within Calendar Months, or in caſe ſuch Salt ſhall not be ſo taken out of Warehouſe within ſuch Calendar Months, then for the Payment of ſuch Duty at the Expiration of ſuch Calendar Months, which Duties 21
ſhall be charged according to the Quantity of ſuch Salt, as the ſame ſhall be aſcertained by the proper Officer at the Time when ſuch Salt ſhall be landed and warehouſed as aforeſaid.

Notice to be given of taking out and lodging Salt.

And be it further Enacted, That no ſuch Salt ſhall be put into or delivered out of any ſuch Warehouſe, Storehouſe, or Cellar, in any leſs Quantity at one Time than Buſhels, and when and ſo often as the Importer or Importers, or Proprietor or Proprietors of ſuch Salt, ſhall be deſirous of or have Occaſion to put any ſuch Salt into, or to take or deliver the ſame out of any ſuch Warehouſe, Storehouſe, or Cellar, he, ſhe, or they ſhall give Hours previous Notice thereof in Writing to the Storekeeper or other proper Officer, ſpecifying in ſuch Notice the Day, and Hour of the Day, when he, ſhe, or they intends or intend to lodge or put any ſuch Salt into, or to take or deliver the ſame out of any ſuch Warehouſe, Storehouſe, or Cellar, and the Quantity of Salt intended to be put into or delivered out of the ſame; and ſuch Storekeeper or other Officer is hereby authorized and required to attend, in purſuance of every ſuch Notice, for the Purpoſe of receiving or delivering and taking account of the Quantity of ſuch Salt accordingly. 22

Salt may be taken out for Home Conſumption.

And be it further Enacted, That if any Perſon ſo Warehouſing ſuch Salt, ſhall deſire to take the ſame out of Warehouſe for Home Conſumption, before the Expiration of Calendar Months after the ſame ſhall have been ſo warehouſed, it ſhall and may be lawful for him ſo to do, on paying to the Collector of the Port the full Amount of the Duty payable on the Importation of ſuch Salt, according to the Quantity of ſuch Salt, as the ſame ſhall have been aſcertained at the Time of its being warehouſed; and upon the Production of the Collector's Receipt for ſuch Duty to the Storekeeper, it ſhall be lawful for him to diſcharge the ſaid Salt, and to deliver

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deliver the ſame to the Owner thereof or to his Order, under ſuch Reſtrictions and Regulations as the ſaid Commiſſioners of Cuſtoms may from Time to Time order, direct, and appoint.

Spaniſh Wines may be bonded.

23 And whereas it is expedient to allow ſo much of the Duty on the Wines hereinafter mentioned, as exceeds the Duty on Portugal Wines and Spaniſh White Wines, to be ſecured by Bond in Manner hereinafter mentioned; BE it therefore Enacted, That from and after it ſhall and may be lawful for any Importer, Dealer, or other Perſon, chargeable with the additional Duty of Sixteen Pounds Nineteen Shillings and Eight Pence, impoſed on Spaniſh Red Wine and Canary Wine, and other Wines of the Dominions of Spain, and the Wines of Naples and Sicily, under and by virtue of an Act paſſed in this Seſſion of Parliament, intituled, "An Act for granting to His Majeſty certain Duties on the Im-"portation of the Goods, Wares, and Merchandizes therein men-"tioned into *Ireland*; and alſo certain Duties of Exciſe on Spirits, "Malt, and Tobacco in *Ireland*; and for the Increaſe of certain "Public Revenues in *Ireland*, by making the ſame payable in "Britiſh Currency," to give Security by Bond to His Majeſty with
24 One or more ſufficient Surety or Sureties, to be approved of by the Collector of the Diſtrict in which ſuch Importer, Dealer, or other Perſon reſides (which Bond ſuch Collector is hereby authorized to take for His Majeſty's Uſe in a ſufficient Penalty) for the Payment of the Sum of on every Tun of ſuch Wine, as and in part of the ſaid additional Duty of Sixteen Pounds Nineteen Shillings and Eight Pence, conditioned that ſuch Importer, Dealer, or other Perſon, ſhall pay the ſaid Sum of per Tun on the any Thing in the ſaid recited Act, or in any other Act or Acts, to the contrary notwithſtanding.

All Wine ſhall be entered as filled.

And be it further Enacted, That from and after all Wines imported into *Ireland* ſhall be entered and charged with Duty as filled Wines, and not otherwiſe, without any Allowance thereon for Leakage or otherwiſe, any Thing in an Act paſſed in this Seſſion of Parliament, intituled, "An Act "for charging, until the Twenty-fifth Day of March One thou-"ſand Eight hundred and Five, certain Rates and Duties, and for "allowing certain Bounties and Drawbacks upon Goods, Wares, "and Merchandize imported into and exported from *Ireland*, and "alſo for charging certain Inland Duties of Exciſe and Taxes in "*Ireland*, in lieu of former Rates, Duties, and Taxes, Bounties "and Drawbacks," or in any other Act or Acts to the contrary notwithſtanding.

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Recovery of Penalties.

And be it further Enacted, That all Fines, Penalties, and Forfeitures, by this Act inflicted and created, ſhall be paid and payable, and received and receivable in Britiſh Currency, and ſhall and may (in all Caſes where the Recovery and Application of the ſame is not otherwiſe directed by this Act) be ſued for, recovered, levied, and applied, in like Manner and Form, and by the like Ways and Means, and with the like Powers and Authorities as are preſcribed, directed, and appointed in and by an Act made in the Parliament of *Ireland*, in the Fourteenth and Fifteenth Years of the Reign of his late Majeſty King *Charles* the Second, intituled, "An Act for "the ſettling the Exciſe or new Impoſt upon His Majeſty, His "Heirs and Succeſſors, according to the Book of Rates therein "inſerted," or by any other Law or Laws relating to His Majeſty's Revenue of Exciſe in *Ireland*, as fully and effectually to all Intents and Purpoſes as if the ſame were herein particularly mentioned, expreſſed, and enacted, with like Remedy of Appeal for the Party or Parties who ſhall think himſelf, herſelf, or themſelves aggrieved or injured, as in and by the ſaid laſt-mentioned Act or any other Act as aforeſaid is provided. 25 26

Act may be varied.

And be it further Enacted, That this Act may be amended, altered, or repealed, by any Act or Acts to be made in this preſent Seſſion of Parliament.

Continuance of the Act.

And be it further Enacted, That this Act ſhall continue and be in force until the Day of and no longer.

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B I L L

To make further Regulations for the better Collection and Security of His MAJESTY'S Revenue of Cuſtoms and Exciſe in *Ireland*, and for preventing Frauds therein.

Ordered to be printed 11*th July* 1804.

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